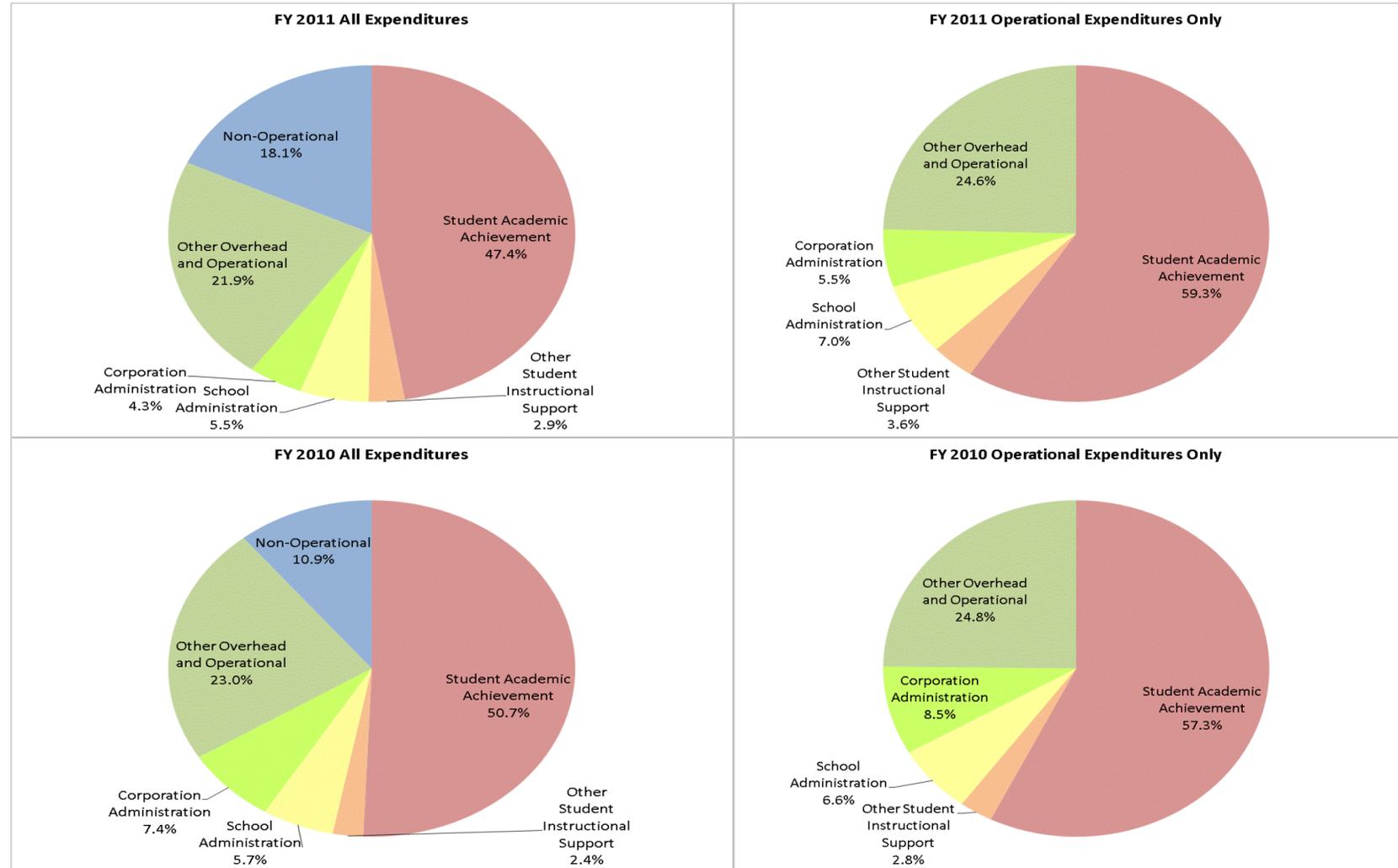


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2010 - June 2011**  
**C A Beard Memorial School Corp (3455)**

C A Beard Memorial School Corp (3455)

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$5,671,390	55.4%	\$6,775,676	50.4%	\$6,757,159	50.7%	\$6,944,510	47.4%
Student Instructional Support	\$710,812	6.9%	\$978,565	7.3%	\$1,085,518	8.1%	\$1,219,918	8.3%
Overhead and Operational	\$2,299,042	22.5%	\$3,224,397	24.0%	\$4,042,559	30.3%	\$3,837,492	26.2%
Nonoperational	\$1,550,314	15.2%	\$2,457,606	18.3%	\$1,449,732	10.9%	\$2,650,205	18.1%
<b>Grand Total</b>	<b>\$10,231,558</b>		<b>\$13,436,244</b>		<b>\$13,334,967</b>		<b>\$14,652,124</b>	

	FY 2001	FY 2006	FY 2010	FY 2011
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	62.4%	57.7%	58.8%	55.7%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2010 - June 2011**  
**C A Beard Memorial School Corp (3455)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11100 Regular Programs; Elementary	\$1,764,707	\$1,396,902	\$1,839,560	\$2,083,596	18%	49%	13%
	11200 Regular Programs; Middle/Junior High		\$966,297	\$1,388,332	\$1,494,532		55%	8%
	11300 Regular Programs; High School	\$1,710,669	\$1,333,346	\$1,539,010	\$1,615,090	-6%	21%	5%
	11350 Regular Programs; High School; Academic Honors Diploma				\$206			
	11420 Vocational Education; Agriculture B	\$55,549	\$42,215	\$51,964	\$54,009	-3%	28%	4%
	11450 Vocational Education; Consumer and Homemaking	\$51,516	\$81,502	\$93,751	\$92,466	79%	13%	-1%
	11520 Vocational Education; Area School Participation			\$2,123	\$2,951			39%
	11630 Regular Programs; Alternative Education Programs; High School			\$1,283				-100%
	11910 Other Regular Programs; Competency Testing	\$12,845	\$2,931			-100%	-100%	
	12110 Gifted And Talented; Gifted and Talented	\$12,027	\$1,470	\$30,851		-100%	-100%	-100%
	12210 Mental Disabilities; Mild Mental Disabilities	\$48,062	\$54,189	\$70,442	\$81,073	69%	50%	15%
	12350 Physical Impairment; Homebound		\$1,240	\$1,807	\$1,962		58%	9%
	12520 Culturally Different; Compensatory		\$12,058				-100%	
	12900 Other Special Programs			\$3,157	\$1,066			-66%
	14300 Summer School Programs; High School	\$15,474	\$10,894	\$10,118	\$9,611	-38%	-12%	-5%
	16100 Remediation Testing	\$28,987	\$26,005	\$11,165	\$7,078	-76%	-73%	-37%
	16200 Preventive Remediation	\$32,522	\$55,301	\$22,824	\$32,994	1%	-40%	45%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition			\$5,423				-100%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$74,957	\$164,153	\$196,970	\$159,001	112%	-3%	-19%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$568,572	\$804,041	\$733,222	\$725,869	28%	-10%	-1%
	17900 Payments to Other Governmental Units Within State; Other		\$206				-100%	
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$90,566	\$67,176	\$64,977	\$61,427	-32%	-9%	-5%
	22130 Improvement of Instruction; Instructional Staff Training		\$20,196	\$9,913	\$3,522		-83%	-64%
	22190 Improvement of Instruction; Other Improvement of Instructional Services			\$13,505	\$1,008			-93%
	22220 Library/Media Services; School Library	\$116,204	\$179,456	\$123,087	\$94,643	-19%	-47%	-23%
	22250 Library/Media Services; Computer Assisted Instruction Services		\$78,562	\$340			-100%	-100%
	22290 Library/Media Services; Other Educational Media Services	\$18,972						
	22340 Instruction, Related Technology; Systems Application Development			\$17,596	-\$152			-101%
	22360 Instruction, Related Technology; Network Support		\$57,367	\$121,506	\$142,526		148%	17%
	22370 Instruction, Related Technology; Hardware Maintenance and Support			\$251,010	\$121,155			-52%
	22900 Other Support Service, Instructional Staff			\$3,916				-100%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$20,066	\$22,295			-100%	-100%	
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$94,801	\$157,818	\$133,692	\$143,665	52%	-9%	7%
	25550 Textbooks for Rent or Resale; Direction of Resale Service			\$15,615	\$15,210			-3%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks		\$11,945				-100%	
	26497 2007 Account Code - Teachers Retirement Fund	\$199,277	\$245,499					
<b>Student Academic Achievement Total</b>		<b>\$4,915,775</b>	<b>\$5,793,064</b>	<b>\$6,757,159</b>	<b>\$6,944,510</b>	<b>41%</b>	<b>20%</b>	<b>3%</b>
<b>Student Instructional Support</b>								
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services			\$16,550	\$23,160			40%
	21220 Guidance Services; Counseling Services	\$126,659	\$143,312	\$186,391	\$244,920	93%	71%	31%
	21320 Health Services; Medical Services	\$507	\$2,546			-100%	-100%	
	21340 Health Services; Nurse Services	\$37,461	\$39,344	\$71,807	\$85,407	128%	117%	19%
	21390 Health Services; Other Health Services	\$1,164		\$375	\$12	-99%		-97%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$38,447	\$43,400	\$38,921	\$65,309	70%	50%	68%
	21910 Other Support Services, Students; Service Area Direction			\$9,368				-100%
	21990 Other Support Services, Students; Other Student Services			\$131				-100%
	24100 Office of The Principal	\$391,531	\$563,294	\$761,975	\$801,110	105%	42%	5%
<b>Student Instructional Support Total</b>		<b>\$595,769</b>	<b>\$791,897</b>	<b>\$1,085,518</b>	<b>\$1,219,918</b>	<b>105%</b>	<b>54%</b>	<b>12%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$14,728	\$13,198	\$14,990	\$17,448	18%	32%	16%
	23120 Board of Education; Service Area Assistants	\$3,600	\$21,321	\$5,736	\$3,700	3%	-83%	-35%
	23150 Board of Education; Legal Services	\$3,979	\$13,768	\$7,836	\$29,573	> 500%	115%	277%
	23160 Board of Education; Promotion Expenses	\$3,096	\$4,839	\$2,503	\$4,543	47%	-6%	81%
	23210 Executive Administration; Office of The Superintendent	\$176,863	\$195,844	\$273,684	\$218,679	24%	12%	-20%
	23230 Executive Administration; Staff Relations and Negotiations	\$10,430	\$13,606	\$10,301	\$9,400	-10%	-31%	-9%
	25110 Fiscal Services; Office of The Business Manager			\$413	\$45,087			> 500%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2010 - June 2011**  
**C A Beard Memorial School Corp (3455)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	25140 Fiscal Services; Receiving and Disbursing Funds				\$1,769			
	25191 Other Fiscal Services; Refund of Revenue				\$132			
	25192 Other Fiscal Services; Petty Cash	\$184	\$392			-100%	-100%	
	25195 Other Fiscal Services; Bank Account Service Charge			\$145	\$694			377%
	25199 Other Fiscal Services; Other		\$700	\$700	\$700		0%	0%
	25400 Planning, Research, Development and Evaluation	\$610				-100%		
	25890 Other Technology Services			\$17,859	\$48,417			171%
	25910 Judgments			\$645,621	\$254,063			-61%
	25920 Ditch Assessments	\$16	\$21	\$1,741	\$796	> 500%	> 500%	-54%
	25990 Other Support Services, Central	\$185				-100%		
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$651,659	\$1,178,199	\$1,568,875	\$1,591,710	144%	35%	1%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$19,822	\$18,233	\$23,847	\$20,072	1%	10%	-16%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$126,768	\$139,825	\$59,766	\$119,455	-6%	-15%	100%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$961	\$825					
	26499 2007 Account Code - Other	\$77,309	\$98,837					
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$906	\$2,535	\$3,414	\$743	-18%	-71%	-78%
	26700 Operation and Maintenance of Plant Services; Insurance	\$60,691	\$132,738	\$126,476	\$118,915	96%	-10%	-6%
	27010 Student Transportation; Service Area Direction	\$113,232	\$68,573	\$115,905	\$71,862	-37%	5%	-38%
	27100 Student Transportation; Vehicle Operation	\$256,201	\$301,541	\$328,739	\$203,660	-21%	-32%	-38%
	27200 Student Transportation; Monitoring Services	\$3,894	-\$438	\$3,077	\$7,491	92%		143%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$134,512	\$203,155	\$203,191	\$236,990	76%	17%	17%
	27400 Student Transportation; Purchase of School Buses	\$87,940	\$138,114	\$165,161	\$323,251	268%	134%	96%
	27500 Student Transportation; Insurance on Buses	\$15,412	\$22,044	\$17,075	\$25,260	64%	15%	48%
	27600 Student Transportation; Insurance on Pupils		\$2,000				-100%	
	27900 Student Transportation; Other Student Transportation Services	\$15,364	\$2,074	\$705	\$490	-97%	-76%	-30%
	31100 Food Services Operations; Service Area Direction	\$26,995	\$23,547	\$18,952	\$43,274	60%	84%	128%
	31200 Food Services Operations; Food Preparation and Dispensing	\$158,092	\$214,298	\$223,462	\$222,469	41%	4%	0%
	31400 Food Services Operations; Food Purchases	\$130,437	\$117,862	\$180,658	\$212,798	63%	81%	18%
	31900 Other Food Services	\$19,408	\$17,563	\$21,727	\$4,054	-79%	-77%	-81%
<b>Overhead and Operational Total</b>		<b>\$2,113,293</b>	<b>\$2,945,215</b>	<b>\$4,042,559</b>	<b>\$3,837,492</b>	<b>82%</b>	<b>30%</b>	<b>-5%</b>
<b>Nonoperational</b>								
	33200 Community Recreation	\$33,907	\$55,555	\$77,056	\$90,165	166%	62%	17%
	33400 Athletic Coaches	\$73,517	\$69,573	\$197,819	\$375,274	410%	439%	90%
	33990 Other Community Services; Other	\$100				-100%		
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$13,313	\$3,211	\$1,375		-100%	-100%	-100%
	43000 Facilities Acquisition and Construction; Professional Services	\$257,062	\$1,108	\$28,089	\$22,510	-91%	> 500%	-20%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$286,284				-100%		
	45100 Building Acquisition, Construction and Improvements	\$32,318	\$35,088	\$34,991	\$416,263	> 500%	> 500%	> 500%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment			\$5,150	\$7,687			49%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$149,978	\$99,929	\$60,862	\$106,690	-29%	7%	75%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$75,100	\$88,787	\$2,824		-100%	-100%	-100%
	52200 Debt Services; Interest on Debt; Temporary Loans			\$685,565				-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$484,854	\$827,222	\$355,500	\$1,057,000	118%	28%	197%
	54200 Common School Fund; Principal	\$122,822	\$1,246,407		\$574,116	367%	-54%	
	60700 Nonprogramed Charges; Scholarships			\$500	\$500			0%
<b>Nonoperational Total</b>		<b>\$1,529,256</b>	<b>\$2,426,879</b>	<b>\$1,449,732</b>	<b>\$2,650,205</b>	<b>73%</b>	<b>9%</b>	<b>83%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$60,245	\$41,504					
	26492 2007 Account Code - Social Security	\$408,893	\$463,507					
	26493 2007 Account Code - Workmen's Compensation	\$12,869	\$23,672					
	26494 2007 Account Code - Group Insurance	\$594,330	\$950,505					
	26496 2007 Account Code - Unemployment Compensation	\$1,129						
<b>Prorated By Fund Total</b>		<b>\$1,077,466</b>	<b>\$1,479,188</b>					